

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
	)	
RESIDENTIAL CAPITAL, LLC,	)	Case No. 12-12020 (MG)
Debtor.	)	
	)	Adv. Proceeding No. 14-02008 MG
RESCAP LIQUIDATING TRUST,	)	
Plaintiff,	)	
	)	
v.	)	
	)	
PHH MORTGAGE CORP.,	)	
Defendant.	)	
	)	

Pursuant to Rule 7007.1 of the Federal Rules of Bankruptcy Procedure, the undersigned counsel for defendant PHH Mortgage Corporation certifies that PHH Mortgage Corporation is a wholly-owned subsidiary of PHH Corporation which is a publicly traded company (NYSE: PHH).

Dated: June 18, 2014

Respectfully submitted,

GIBBONS, P.C.

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